18. Out of a total of 5,389 decrees pending execution before the Deputy Commissioners of Districts only 1,962 decrees are reported to have been executed. The Revenue Commissioner has been requested to see that special attention is paid by the Revenue Officers towards the speedy execution of these decrees. The question of appointing some special sheikdars for executing the decrees in places where the pendency is heavy is under the consideration of the Government.

19. The touring of the Registrar of Co-operative Societies and the Inspectors of the Department is not satisfactory. It is reported that the curtailment of the allotments for travelling allowance in the budget was the cause of short itineration. The explanation is not acceptable, as much useful work can be done by preparing carefully thoughout programmes of tour. The itineration of the Registrar is not adequate, and his remark that it was due to heavy work at Headquarters does not commend itself to Government. The routine work could well have been attended to in Camp.

20. During the year 1,139 societies were inspected by the Officers and Inspectors of the Department. The accounts of 635 societies were fully audited and those of 504 partially. One hundred and five Societies made their own arrangements for getting their accounts audited.

21. On the occasion of the Provincial Co-operative Conference the ten shields instituted by His Highness the Yuvaraja were presented to eight best credit co-operative societies, one in each district and to the Sargur Thogadgere Weavers' Society, Heggaddevankote Taluk and the Hakkare Agricultural Co-operative Society, Sagar Taluk, as the best Industrial and Agricultural Societies in the State respectively. A Co-operative Institute is reported to have been started recently for carrying on propaganda work. The Institute has come none too soon and its work will be watched with interest.

22. The proposals made by the Mysore Co-operative Committee engaging the active consideration of the Government and orders thereon will be issued early.

23. The Registrar has already taken action on some of the recommendations of the Committee for which no Government orders were necessary. Government have recently issued orders appointing Honorary Organisers of Co-operative Societies, one for each of the Districts of Bangalore, Shimoga, Hassan and Kolar. It is hoped that with the help of these Honorary Organisers and by the adoption of the several valuable suggestions made by the Committee, the Department will be able not only to increase the number of societies of several kinds but also to place them on a really sound footing.

24. The working of the Department during the year was satisfactory. Government trust that with the establishment of the Co-operative Institute and the enlistment of the aid of the Honorary Organisers who are all men of education and standing, the movement will be placed on a basis of efficiency.

K. V. ANANTARAMAN,

Secretary to Government,
Revenue Department.

FINANCIAL SECRETARIAT.

Daily Allowance.

ORDER NO. FL. 3537-86—S. A. 67-24-1, DATED 23RD DECEMBER 1924.

When the budget for the year 1924-25 was voted by the Legislative Council at its session in June 1924, there were as many as 32 motions for the abolition of duty allowances to officers in different departments, but they were not pressed, as Government agreed to refer the whole question of duty allowances to the Standing Committee for Finance and Taxation. The subject was accordingly considered by the Committee at its meetings held on 6th, 7th, 8th and 11th October 1924.

2. The Committee's proposals are reproduced in the Appendix to this order. Government have considered the recommendations of the Committee and they are pleased to accept them except only a few. The orders of Government regarding the

abolition or reduction of the allowances are indicated in the last column of the Appendix and they will be given effect at the next change of incumbents.

3. The cases in which the suggestions of the Committee have not been accepted are the following:—

(1) The conditions of employment of the Assistants to the Revenue Commissioner are the same as those of Assistants working in the other Headquarter offices and it is considered, therefore, necessary to continue the allowances now drawn by them.

(2) The withdrawal of the allowances drawn by the Amildars of the Bangalore and Mysore Taluks is undesirable in view of the nature of their charges and the costliness of living in the two cities.

(3) The handling of the X-ray apparatus requires skill and it also involves some risk. An officer specially trained for performing this work has to be given some additional remuneration and in view of these considerations, it is proposed to continue the X-ray allowance.

4. In the recent reorganisation of the Civil Service, provision has been made for the post of an Under Secretary in the General and Revenue Secretariat, as an officer of this status is necessary. This post cannot therefore be changed to that of an Assistant Secretary as proposed; the rate of duty allowances attached to this office will however be reduced from Rs. 100 to Rs. 75.

5. The nature of the charge of Principal, Police Training School, requires some additional remuneration and the continuance of the allowance attached to this office is necessary. It will however be reduced from Rs. 50 to Rs. 30.

6. In view of the duties and responsibilities of the Railway Auditor and also of the scale of salaries of the heads of the other Railway Departments, the duty allowance attached to this office will be reduced to Rs. 150 instead of Rs. 100 as proposed by the Committee.

7. The Committee has suggested the reduction from Rs. 100 to Rs. 50 each of the allowances drawn by the Personal Assistant to the Chief Commandant and the Accounts Assistant to the same officer. These appointments belong to the Military Department, which is a non-votable head. Whether any reduction of these allowances is possible will be separately considered by Government.

8. The proposed abolition of the allowance of Rs. 50 each attached to

(i) the Assistant Traffic Manager, and
(ii) the Assistant Agent (Engineering)

is reserved for separate consideration.

M. N. KRISHNA RAO,
Financial Secretary to Government.